IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

PATENT

In re application of: Sibbald, et al

Attorney Docket No.:

62-194

Application No.: 09/367,153

Examiner: Faulk, Devona

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Filed: August 9, 1999

Group: 2644

SEP 2 1 2004

Title: A METHOD OF PROCESSING AN

AUDIO SIGNAL

CERTIFICATE OF FACSIMILE TRANSMISSION
I hereby certify that this response is being facsimile transmitted to the United States Patent and Trademark Office FAX. No. (703) 872-9306 on September 21, 2004.

Signed: Lissa Oros

RESPONSE TO FINAL OFFICE ACTION

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

The enclosed remarks are submitted in response to the Final Office Action mailed on July 21, 2004. Applicants respectfully request reconsideration of the captioned application in view of the following remarks. A current listing of the claims begins on page 2 of this paper. Remarks begin on page 16.